

APPENDIX J
REIMBURSEMENT COST FOR CONTRACT ADMINISTRATION AND RELATED SUPPORT SERVICES
FURNISHED TO THE NASA

DOD COMPONENT _____

	Prior Year ⁽¹⁾ (PY)	Current Year (CY)	Budget Year (BY)
<u>Gross Work-Year Cost</u>			
A. Total Salaries of Direct Labor Personnel ⁽²⁾	\$ _____	\$ _____	\$ _____
B. Number of Direct Labor Personnel Full-Time Equivalents (FTEs) ⁽²⁾	_____	_____	_____
C. Average Salary of Direct Labor Personnel [(A)÷(B)]	\$ _____	\$ _____	\$ _____
D. Total Salaries of Indirect Supervision & Administrative Personnel ⁽²⁾	\$ _____	\$ _____	\$ _____
E. Indirect Supervision & Administrative Salaries per FTE [(D)÷(B)]	\$ _____	\$ _____	\$ _____
F. Total Salaries of Regional, District and Headquarters Personnel ^{(2) (3)}	\$ _____	\$ _____	\$ _____
G. Regional, District and Headquarters Salaries per FTE [(F)÷(B)]	\$ _____	\$ _____	\$ _____
H. Personnel Benefits ⁽²⁾	\$ _____	\$ _____	\$ _____
I. Average Personnel Benefits Costs per FTE [(H)÷(B)]	\$ _____	\$ _____	\$ _____
J. Total Cost of Personnel Service [(C) + (E) + (G) + (I)]	\$ _____	\$ _____	\$ _____
K. Total Travel Costs ^{(3) (4)}	\$ _____	\$ _____	\$ _____
L. Average Travel Costs per FTE [(K)÷(B)]	\$ _____	\$ _____	\$ _____
M. Other Support Costs ^{(3) (5)}	\$ _____	\$ _____	\$ _____
N. Average Support Costs per FTE [(M)÷(B)]	\$ _____	\$ _____	\$ _____
O. Total Gross Work-Year Cost [(J) + (L) + (N)]	\$ _____	\$ _____	\$ _____
<u>Direct Work-Hours</u>			
P. Work-Hours Available	2087	2087	2087
Q. Less Holidays	80	80	80
R. Less Annual Leave ⁽³⁾	_____	_____	_____
S. Less Sick Leave ⁽³⁾	_____	_____	_____
T. Less Other Leave (e.g., Military, Jury and Administrative) ⁽³⁾	_____	_____	_____
U. Less Training Time ⁽³⁾	_____	_____	_____
V. Total Direct Work-Hours [(P) - (Q) - (R) - (S) - (T) - (U)]	_____	_____	_____
Gross Cost Per Direct Hour [(O)÷(V)]	\$ _____	\$ _____	\$ _____

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Notes:

- (1) The amounts reflected should be the “actual” cost and work-hour data for the most recently completed fiscal year. This should be the FY 19PY of the President’s budget.
- (2) The amounts reflected should be that shown in the “Total” column of the attached schedule, “Personnel Cost For Contract Administration and Related Support Services Furnished to the NASA” (pages 3 and 4) for the applicable year, i.e., PY, CY, BY.
- (3) Separately, show basis of computation.
- (4) Includes all travel costs, i.e., local, temporary additional duty, and permanent change of station, of the civilian and military personnel included under items (A), (D) and (F).
- (5) Includes other expenses such as supplies, equipment, training and communications.

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	Civilian (a)	Military (b)	Total (a) + (b)
<u>Gross Work-Year Cost For Prior Year (Actual)</u>			
A. Total Salaries of Direct Labor Personnel ⁽⁶⁾	\$ _____	\$ _____	\$ _____
B. Number of Direct Labor Personnel Full-Time Equivalents (FTEs)	_____	_____	_____
C. Average Salary of Direct Labor Personnel [(A)÷(B)]			\$ _____
D. Total Salaries of Indirect Supervision and Administrative Personnel ⁽⁷⁾	\$ _____	\$ _____	\$ _____
E. Indirect Supervision and Administrative Salaries per FTE [(D)÷(B)]			\$ _____
F. Total Salaries of Regional, District and Headquarters Personnel ⁽⁸⁾	\$ _____	\$ _____	\$ _____
G. Regional, District and Headquarters Salaries per FTE [(F)÷(B)]			\$ _____
H. Personnel Benefits ⁽⁹⁾	\$ _____	\$ _____	\$ _____
I. Personnel Benefits Costs per FTE [(H)÷(B)]			\$ _____
J. Total Cost of Personnel Service [(C) + (E) + (G) + (H)]	\$ _____	\$ _____	\$ _____
<u>Gross Work-Year Cost For Current Year</u>			
A. Total Salaries of Direct Labor Personnel ⁽⁶⁾	\$ _____	\$ _____	\$ _____
B. Number of Direct Labor Personnel Full-Time Equivalents (FTEs)	_____	_____	_____
C. Average Salary of Direct Labor Personnel [(A)÷(B)]			\$ _____
D. Total Salaries of Indirect Supervision and Administrative Personnel ⁽⁷⁾	\$ _____	\$ _____	\$ _____
E. Indirect Supervision and Administrative Salaries per FTE [(D)÷(B)]			\$ _____
F. Total Salaries of Regional, District and Headquarters Personnel ⁽⁸⁾	\$ _____	\$ _____	\$ _____
G. Regional, District and Headquarters Salaries per FTE [(F)÷(B)]			\$ _____
H. Personnel Benefits ⁽⁹⁾	\$ _____	\$ _____	\$ _____
I. Personnel Benefits Costs per FTE [(H)÷(B)]			\$ _____
J. Total Cost of Personnel Service [(C) + (E) + (G) + (I)]	\$ _____	\$ _____	\$ _____

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Gross Work-Year Cost For Budget Year

	Civilian (a)	Military (b)	Total (a) + (b)
A. Total Salaries of Direct Labor Personnel ⁽⁶⁾	\$ _____	\$ _____	\$ _____
B. Number of Direct Labor Personnel Full-Time Equivalents (FTEs)	_____	_____	_____
C. Average Salary of Direct Labor Personnel [(A)÷(B)]			\$ _____
D. Total Salaries of Indirect Supervision and Administrative Personnel ⁽⁷⁾	\$ _____	\$ _____	\$ _____
E. Indirect Supervision and Administrative Salaries per FTE [(D)÷(B)]			\$ _____
F. Total Salaries of Regional, District and Headquarters Personnel ⁽⁸⁾	\$ _____	\$ _____	\$ _____
G. Regional, District and Headquarters Salaries per FTE [(F)÷(B)]			\$ _____
H. Personnel Benefits ⁽⁹⁾	\$ _____	\$ _____	\$ _____
I. Personnel Benefits Costs per FTE [(H)÷(B)]			\$ _____
J. Total Cost of Personnel Service [(C) + (E) + (G) + (I)]	\$ _____	\$ _____	\$ _____

Notes:

- (6) Include the salary expenses of direct civilian and military personnel, e.g., contract administrators, and auditors.
- a. Civilian. The cost of civilian personnel assigned full time to NASA requirements should reflect the annual salary for the applicable pay grades. Otherwise, an hourly rate of 1/2087 of the annual rate shall be used and a leave and holiday factor of 18 percent of pay cost added.
 - b. Military. The cost of military personnel assigned full time to NASA requirements should be based on the annual Military Composite Pay rates. Otherwise, an hourly rate of 1/2080 of the annual Military Composite Pay rate shall be used and a leave and holiday factor of 14 percent of pay cost added.

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Notes cont'd:

- (7) Include the indirect salary expenses for civilian and military personnel that perform supervisory and administrative (clerical) functions. Such costs are computed as indicated in (6)a. and (6)b. above.
- (8) Include the salary expenses for civilian and military personnel at the district, regional and headquarters level. Such costs are computed as indicated in (6)a. and (6)b. above.
- (9) Include the fringe benefit expenses for all civilian and military personnel included in items (A), (D) and (F).
 - a. Civilian. Fringe benefits are computed by multiplying civilian personnel costs by the civilian fringe benefit rate. The fringe benefit rate must be that reported for the applicable fiscal year on the OP-8 exhibit, "Civilian Personnel Costs."
 - b. Military. Fringe benefits are computed by multiplying separately the officer and enlisted salaries by 6 percent for officers and 18 percent for enlisted personnel.

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VARIANCES IN THE REIMBURSEMENT COST FOR CONTRACT ADMINISTRATION
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DOD COMPONENT _____

<u>Gross Work-Year Cost</u>	Ratio of PY to CY ⁽¹⁰⁾	Ratio of CY to BY ⁽¹¹⁾
Average Salary of Direct Labor Personnel	_____ %	_____ %
Indirect Supervision & Administrative Salaries Per FTE	_____ %	_____ %
Regional, District and Headquarters Salaries Per FTE	_____ %	_____ %
Average Personnel Benefits Costs Per FTE	_____ %	_____ %
Total Cost of Personnel Services	_____ %	_____ %
Total Travel Costs	_____ %	_____ %
Other Support Costs	_____ %	_____ %
Total Gross Work-Year Cost	_____ %	_____ %
<u>Direct Work-Hours</u>		
Annual Leave	_____ %	_____ %
Sick Leave	_____ %	_____ %
Other Leave (e.g., Military, Jury, Administrative)	_____ %	_____ %
Training Time	_____ %	_____ %
Total Direct Work-Hours	_____ %	_____ %
Gross Cost Per Direct Labor Hour	_____ %	_____ %

Provide narrative explaining variance in any element greater than three percent:

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Notes:

- (10) Computed using the cost and hour data from page 2. Divide the current year amount for each element by the prior year amount, subtract 1 and multiply by 100.
- (11) Computed using the cost and hour data from page 2. Divide the budget year amount for each element by the current year amount, subtract 1 and multiply by 100.

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